IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 1233 of 1999

A C T O
V/S
M/S SONI BROS

Mr. NM LODHA & Mr. ANIL BHANSALI, for the Revenue.

Mr. RAJESH JOSHI, Mr. KS YADAV, Mr.JL PUROHIT, Ms.REKHA BORANA, Mr.LALIT for Mr.DINESH MEHTA, Mr.ANIL JOSHI for Mr.SANJEEV JOHARI, Ms.ABHILASHA for Mr. VIKAS BALIA, Mr.ARVIND SHRIMALI, for the respondent

Date of Order : 7.9.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

This order decides the bunch of cases listed as Appendix-I. This bunch involves common question of law about liability of penalty under Section 78(5), or corresponding provisions of the old Act of 1954. The controversy has already been decided by me vide judgment dt. 5.9.2007, passed in bunch of the revisions led by S.B. Civil Revision No. 555/2003 A.C.T.O., F/S. Sri Ganganagar Vs. M/s. Dev Trading Co. In accordance with the principles propounded in the aforesaid judgment in Dev Trading Co.’s case, the cases in Appendix I are divided into three categories, being Schedule-A, Schedule-B and Schedule-C, and by allowing these revisions also, the impugned orders of the learned Tax Board, and the Dy. Commissioner (Appeals) are set aside, and the matters are sent back to the concerned Dy. Commissioner (Appeals) to decide the matters afresh, and in accordance with the principles propounded by this Court in the aforesaid judgment in M/s. Dev Trading Co.’s case.

( N P GUPTA ),J.

# Appendix-I

## SCHEDULE : - A

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| 1 | C.R. 299/2001 | BELL CEREMICKS Vs.A C T O |
| 2 | C.R. 590/2002 | C T O HANUMANGARG Vs.M/S GOYAL INDUSTRIES |
| 3 | C.R. 718/2002 | ACTO WARD II CIRCLE B SRINGAGANGAR Vs.M/S GANGA NAGAR TIMBER SRIGANGANAGAR |
| 4 | C.R. 751/2002 | ACTO FLYING SQUAD II JODHPUR Vs.M/S JANTA AGRICULTURE & TROLLY PARTS JU |
| 5 | C.R. 770/2002 | ASSISTANT C T O SRIGANGANAGAR Vs.M/S RALCHEM LIMITED |
| 6 | C.R. 776/2002 | ASSISTANT COMMISSIONER PALI Vs.M/S MUKESH KUMAR NAVEEN CHANDRA SUMERPUR |
| 7 | C.R. 796/2002 | ASS. C T O SRIGANGANGAR Vs.M/S SANJAY OIL MILLS |
| 8 | C.R. 852/2002 | ASSISTANT COMMERCIAL TAXES OFFICER Vs.M/S CHOUDHARY KRISHI VIKAS MACHINERY |
| 9 | C.R. 854/2002 | A C T O SRIGANGANAGAR Vs.M/S KARTAR SINGH HARI SINGH & COM |
| 10 | C.R. 858/2002 | ASSTT.COMM.TAXES OFFICER,ABU ROAD Vs.M/S.GAYATRI UDHYOG ,BARMER |
| 11 | C.R. 860/2002 | COMM.TAXES OFFICER Vs.M/S.HIND TIMBER STORE |
| 12 | C.R. 861/2002 | ASS. C T O JODHPUR Vs.M/S NAGAL TIMBER MART |
| 13 | C.R. 866/2002 | A C T O PALI Vs.M/S SITA MARKETING JODHPUR |
| 14 | C.R. 900/2002 | ASS. C T O SRIGANGANAGAR Vs.M/S MK STEELS |
| 15 | C.R. 901/2002 | A C T O CHITTORGARG Vs.M/S OM PRAKASH PROPRIETOR |
| 16 | C.R. 907/2002 | ASSTT.COMM.TAXES OFFICER, JODHPUR Vs.M/S.LAKHPAT TRADING CORPORATION |
| 17 | C.R. 915/2002 | ASSTT.COMM.TAXES OFFICER,FLYING,JODHPUR Vs.M/S.LAKHPAT TRADING CORPORATION |
| 18 | C.R. 989/2002 | ACTO ABU ROAD Vs.M/S RAJMAL BHAGAJI PALI MARWAR |
| 19 | C.R. 992/2002 | ACTO W-II, CIR A, BHILWARA Vs.TALESARA TECHNOTRADE, UDAIPUR |
| 20 | C.R. 1012/2002 | ACTO, FL.SQUAD, JODHPUR Vs.MS. INDIAN GUM INDUSTRIES |
| 21 | C.R. 1167/2002 | ACTO, ANTI EVASION II, SRIGANGANAGAR Vs.MS.LUPIN AGRO CHEMICALS LTD. |
| 22 | C.R. 1202/2002 | ASSISTANT COMMERCIAL TAXES OFFICE JODHPU Vs.M/S BHARAT TRADING COMOPANY |
| 23 | C.R. 1207/2002 | ACTO, WARD-III,CIR.A, BHILWARA Vs.MS. MADHUMILAN IND.,SPG DIV. |
| 24 | C.R. 1224/2002 | ACTO, ANTI EV.-I, ABU ROAD Vs.MS. VK SALES CORPORATION |
| 25 | C.R. 1226/2002 | ACTO, WARD-II,CIR.B, UDAIPUR Vs.MS. PANNALAL C/O MS. MEENA COAL MERCHAN |
| 26 | C.R. 1229/2002 | ACTO, FLYING SQUAD-II, JODHPUR Vs.MS. PUKHRAJ BHANWARLAL & CO. |
| 27 | C.R. 1253/2002 | ACTO, ANTI EV.-I, ABU ROAD Vs.MS. HARENDRA SINGH NARAIN SINGH |
| 28 | C.R. 1311/2002 | ACTO, ANTI EV.-II,JODHPUR Vs.MS. RAVI ENTERPRISES |
| 29 | C.R. 1317/2002 | ACTO, FLYING SQUAD-II, JODHPUR Vs.M/S HANUMAN TIMBERS |
| 30 | C.R. 1318/2002 | ACTO,ANTI EV.-II,JODHPUR Vs.M/S JAI AGENCIES |
| 31 | C.R. 1319/2002 | ACTO, FLYING SQUAD-I, JODHPUR Vs.MS. HARIHAR MANTUNG CHEMICALS |
| 32 | C.R. 1323/2003 | ACTO, W-I,SIROHI Vs.M/S DINESH CHAND R.AGARWAL |
| 33 | C.R. 627/2005 | C.T.O.,A/E, HANUMANGARH Vs.M/S BHATTAR & CO. |

**SCHEDULE : - B**

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| 1 | C.R. 795/2002 | ASSISTANT COM. TAXES OFFICER HANUMANGARG Vs.M/S JAGDAMBA TRADERS |
| 2 | C.R. 902/2002 | ACTO WARD I CIRCLE NIMBAHERA Vs.M/S SHYAM KIRANA STORE |
| 3 | C.R. 908/2002 | A C T O PALI Vs.M/S SATYA NARAYAN |
| 4 | C.R. 947/2002 | A C T O PALI Vs.M/S SATYA NARAYAN |
| 5 | C.R. 1248/2002 | A C T O JODHPUR Vs.M/S KD MAHESHWARI AND COMPANY |

**SCHEDULE : - C**

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| 1 | C.R. 1233/1999 | A C T O Vs.M/S SONI BROS |
| 2 | C.R. 613/2002 | ASSISTANT COMMERCIAL TAXES OFFICE PALI Vs.M/S KIRAN SABUN UDHYOG |
| 3 | C.R. 909/2002 | ACTO ANTI EVASION I JODHPUR Vs.M/S DOONGAR MAL RAM CHANDRA BARMER |
| 4 | C.R. 1254/2002 | ACTO, ANTI EV.,ABU ROAD Vs.MS. SWASTIK FERTLIZERS & CHEM. LTD. |
| 5 | C.R. 1310/2002 | ACTO, WARD-III, PALI Vs.M/S SAMAY MARKETING, JAIPUR |